

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

FILED

2009 SE. 21 P 2:10

RICHARD W. WEYING
U.S. DISTRICT COURT
SAN FRANCISCO, CA

UNITED STATES OF AMERICA,

v.

CR 10 0687

MMC

AYANI DAVIS, NIYAH EDWARDS,
LATRECE O'NEAL, SAMUEL WARREN

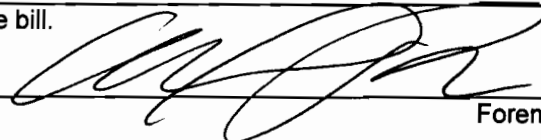
E-filing

DEFENDANT(S).

INDICTMENT

18 USC § 286 - Conspiracy to File False Claim (3 counts)
26 USC § 7212 - Obstructing the IRS (1 count)

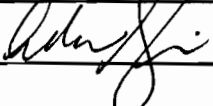
A true bill.



Foreman


Filed in open court this 21st day of

September 2010



ADA YIU

Clerk



BERNARD ZIMMERMAN

Bail, \$

No bail warrants for Samuel Warren, Niyah Edwards

No process for Ayan Davis, Latrece O'Neal

CRW-0687-MMC

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING
OFFENSE CHARGED
 18 USC § 286 - Conspiracy to File
 False Claim
 (1 Count)

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony
PENALTY:
 18 USC § 286 - 10 yrs impris., \$250,000 fine, 3 yrs sup.
 release, \$100 spec. assess.;

E-filing

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State
 Court, give name of court

☐ this person/proceeding is transferred from another
 district per (circle one) FRCrP 20, 21 or 40. Show
 District

☐ this is a reprosecution of
 charges previously dismissed
 which were dismissed on
 motion of:

☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a
 pending case involving this same
 defendant

☐ prior proceedings or appearance(s)
 before U.S. Magistrate regarding
 this defendant were recorded under
SHOW
DOCKET NO.MAGISTRATE
CASE NO.
 Name and Office of Person
 Furnishing Information on THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

 Name of Asst. U.S. Att'y
 (if assigned) THOMAS NEWMAN, AUSA, TAX DIV.

 Name of District Court, and/or Judge/Magistrate Location
 NORTHERN DISTRICT OF CALIFORNIA
DEFENDANT - U.S.

AYANI DAVIS

DISTRICT COURT NUMBER

CR 10 0687

DEFENDANT**MMC****IS NOT IN CUSTODY**

- 1) ☐ Has not been arrested, pending outcome this proceeding.
 If not detained give date any prior summons
 was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY

- 4) ☒ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

 Has detainer
 been filed? ☐ Yes ☐ No

 If "Yes"
 give date
 filed
**DATE OF
ARREST**

Month/Day/Year

Or... if Arresting Agency & Warrant were not

**DATE TRANSFERRED
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted
ADDITIONAL INFORMATION OR COMMENTS**PROCESS:**
☐ SUMMONS ☒ NO PROCESS*

☐ WARRANT Bail Amount:

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

 *Where defendant previously apprehended on complaint, no new summons
 or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

AO 257 (Rev. 6/78)

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DOCKET NO.MAGISTRATE
CASE NO.

Name and Office of Person

 Furnishing Information on MELINDA HAAG
 THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

 Name of Asst. U.S. Att'y
 (if assigned)

THOMAS NEWMAN, AUSA, TAX DIV.

 Name of District Court, and/or Judge/Magistrate Location
 NORTHERN DISTRICT OF CALIFORNIA

DEFENDANT - U.S.

NIYAH EDWARDS

DISTRICT COURT NUMBER

R 10 0687

DEFENDANT

MMC

IS NOT IN CUSTODY
 1) ☒ Has not been arrested, pending outcome this proceeding.
 If not detained give date any prior summons
 was served on above charges
2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

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Month/Day/Year

Or... if Arresting Agency & Warrant were not

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 *Where defendant previously apprehended on complaint, no new summons
 or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURTBY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING**OFFENSE CHARGED**18 USC § 286 - Conspiracy to File
False Claim
(1 Count)
26 USC § 7212 - Obstructing the
IRS (1 Count)☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony**PENALTY:**18 USC § 286 - 10 yrs Impr., \$250,000 fine, 3 yrs sup.
release, \$100 spec. assess.;
26 USC § 7212 - 3 yrs Impr., \$250,000 fine, 1 yrs sup.
release, \$100 spec. assess.**PROCEEDING**

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State
Court, give name of court☐ this person/proceeding is transferred from another
district per (circle one) FRCrP 20, 21 or 40. Show
District☐ this is a reprosecution of
charges previously dismissed
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DOCKET NO.MAGISTRATE
CASE NO.Name and Office of Person
Furnishing Information on THIS FORM
MELINDA HAAG☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y
(if assigned) THOMAS NEWMAN, AUSA, TAX DIV.Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA

DEFENDANT - U.S.

LATERCE O'NEAL

DISTRICT COURT NUMBER

CR 10 0687

DEFENDANT**IS NOT IN CUSTODY**1) ☐ Has not been arrested, pending outcome this proceeding.
If not detained give date any prior summons
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NORTHERN DISTRICT OF CALIFORNIA

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been filed?☐ Yes
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If Summons, complete following:

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Defendant Address: _____

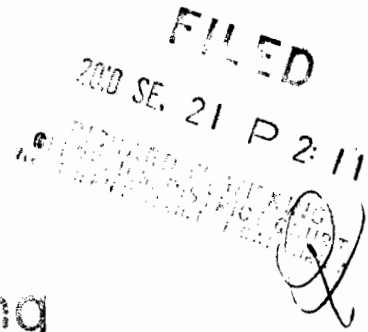
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or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____

Before Judge: _____

Comments: _____

MELINDA HAAG
United States Attorney



E-filing

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

CR 10 0687

MMC

UNITED STATES OF AMERICA,

Plaintiff,

v.

AYANI DAVIS,
NIYAH EDWARDS,
LATRECE O'NEAL,
SAMUEL WARREN,

Defendants.

VIOLATIONS:

18 U.S.C. § 286 (Conspiracy to File False
Claim) (Three Counts); 26 U.S.C. § 7212(a)
(Obstruction) (One Count)

SAN FRANCISCO VENUE

INDICTMENT

The Grand Jury charges:

At all times material to this Indictment, and incorporated by reference in all counts:

1. AYANI DAVIS, NIYAH EDWARDS, LATRECE O'NEAL, SAMUEL
WARREN, and others acting with each defendant individually or together, both known and
unknown to the Grand Jury, would file, or assist in filing, false tax returns electronically from the
defendants' residences or elsewhere.

2. AYANI DAVIS, NIYAH EDWARDS, LATRECE O'NEAL, SAMUEL
WARREN, and others acting with the defendants filed the false tax returns in his or her own
name, or in the names of others whose identity was obtained unlawfully, or in the names of

INDICTMENT
CR-10-

1 individuals participating in the scheme. Defendants AYANI DAVIS, NIYAH EDWARDS,
2 LATRECE O'NEAL, or SAMUEL WARREN, together or with those participating in the scheme
3 with each individual defendant claimed on the false tax returns the defendants filed, or assisted in
4 filing, that the individual listed on the tax return: (a) received Social Security Administration
5 benefits, (b) earned no gross income, and (c) reported that taxes were withheld and requested a
6 refund in the amount of the withholding.

7 3. Defendants AYANI DAVIS, NIYAH EDWARDS, LATRECE O'NEAL,
8 SAMUEL WARREN, and others participating in the scheme requested that the IRS directly
9 deposit the claimed tax refund into a bank account specified on the false tax return.

10 4. In furtherance of the efforts to defraud:

11 a. AYANI DAVIS used her bank account at Operating Engineers Federal Credit
12 Union in order to obtain payment by listing that account on the false returns filed with the IRS;

13 b. LATRECE O'NEAL and SAMUEL WARREN used their three Bank of America
14 accounts, and accounts held by individuals with the initials P.T. and C.L. in order to obtain
15 payment by listing those accounts on the false returns filed with the IRS; and

16 c. NIYAH EDWARDS listed on the false tax returns the account numbers of
17 individuals with the initials M.H, M.D, C.L, A.W., D.D., A.L., K.D., J.J., V.J, and N.H. in order
18 to obtain payment.

19 5. At times, the defendants, who used bank accounts held in the names of others to
20 receive the fraudulent tax refund, would offer to pay, or would pay the listed account holder to
21 use the account. Defendant NIYAH EDWARDS transmitted messages using MySpace in order
22 to obtain bank account or personal identifying information used in the scheme. NIYAH
23 EDWARDS then used that information to file, or assist in filing false tax returns.

24 6. Defendants AYANI DAVIS, NIYAH EDWARDS, LATRECE O'NEAL, and
25 others recruited individuals to participate in the scheme with the defendants by using their bank
26 accounts or to obtain identities that could be listed on the false claims filed with the IRS, as
27 follows.

28 a. NIYAH EDWARDS offered to pay individuals \$500 for every identity that could

1 be provided for use in the scheme and agreed to pay others to use their names in the scheme;

2 b. AYANI DAVIS offered to pay individuals \$500 for every identity that could be
3 provided for use in the scheme and solicited prisoners to give the names of other inmates to use;
4 and

5 c. LATRECE O'NEAL recruited and used the personal identifying information of
6 SAMUEL WARREN for use in the scheme.

7 7. Defendants AYANI DAVIS, NIYAH EDWARDS, and LATRECE O'NEAL
8 transmitted the false tax returns using an Internet-based tax preparation program, which required
9 the filer to provide an e-mail address with the tax return. Defendants AYANI DAVIS and
10 NIYAH EDWARDS used their own e-mail addresses, or e-mail addresses those defendants
11 controlled, in order to transmit the false filings. Defendants AYANI DAVIS, NIYAH
12 EDWARDS, LATRECE O'NEAL, and SAMUEL WARREN, filed or assisted in preparing and
13 sending the false tax returns.

14 COUNT ONE: (18 U.S.C. § 286 - Conspiracy to File False Claim)

15 8. The allegations made in paragraphs 1 through 7 are hereby realleged and
16 incorporated by reference.

17 9. Beginning in on or about July 2008, and continuing until in or about March 2009,
18 in the Northern District of California and elsewhere,

19 AYANI DAVIS,

20 and others, both known and unknown to the Grand Jury, unlawfully, willfully, and knowingly
21 agreed, combined, and conspired with others or each other to defraud the Internal Revenue
22 Service, an agency of the United States, by obtaining or aiding to obtain the payment or
23 allowance of false, fictitious, and fraudulent claims.

24 MANNER AND MEANS

25 10. AYANI DAVIS, and others, both known and unknown to the Grand Jury, agreed
26 to participate in, and participated in, a scheme to obtain or help others to obtain payment of false
27 claims for refunds from the Internal Revenue Service ("IRS") by filing in their own names, or
28 filing in the names of others, and by causing others to file, false 2007 and 2008 federal income

1 tax returns claiming refunds to which they knew they were not entitled.

2 11. It was part of the conspiracy that AYANI DAVIS procured the names and
3 identities of others, through illegal means or by agreement with participants in the scheme, to file
4 false federal tax returns using that identifying information.

5 12. As part of the scheme, AYANI DAVIS electronically filed with the IRS, or
6 assisted in filing, false federal income tax returns using names she acquired by agreement or
7 through illegal means.

8 13. In order to obtain the fraudulent payment, AYANI DAVIS agreed, combined, and
9 conspired to used bank accounts of other individuals to receive payment. As part of the scheme,
10 AYANI DAVIS and others involved in the scheme requested on the false tax returns that the IRS
11 directly deposit the fraudulent tax refund into the accounts used in the scheme.

12 In violation of Title 18, United States Code, Section 286.

13 COUNT TWO: (18 U.S.C. § 286 - Conspiracy to File False Claim)

14 14. The allegations made in paragraphs 1 through 7 are hereby realleged and
15 incorporated by reference.

16 15. Beginning in on or about June 2008, and continuing until in or about March 2009,
17 in the Northern District of California and elsewhere,

18 LATRECE O'NEAL,
19 SAMUEL WARREN,

20 and others, both known and unknown to the Grand Jury, unlawfully, willfully, and knowingly
21 agreed, combined, and conspired with others or each other to defraud the Internal Revenue
22 Service, an agency of the United States, by obtaining or aiding to obtain the payment or
23 allowance of false, fictitious, and fraudulent claims.

24 MANNER AND MEANS

25 16. LATRECE O'NEAL, and SAMUEL WARREN, and others, both known and
26 unknown to the Grand Jury, agreed to participate in, and participated in, a scheme to obtain or
27 help others to obtain payment of false claims for refunds from the Internal Revenue Service
28 ("IRS") by filing in their own names, or filing in the names of others, and by causing others to

1 file, false 2007 and 2008 federal income tax returns claiming refunds to which they knew they
2 were not entitled.

3 17. It was part of the conspiracy that LATRECE O'NEAL and SAMUEL WARREN
4 procured the names and identities of others, through illegal means or by agreement with
5 participants in the scheme, to file false federal tax returns using that identifying information.

6 18. As part of the scheme, LATRECE O'NEAL and SAMUEL WARREN
7 electronically filed with the IRS, or assisted in filing, false federal income tax returns using those
8 names that claimed fraudulent tax refunds in that person's name.

9 19. In order to obtain the fraudulent payment, LATRECE O'NEAL and SAMUEL
10 WARREN agreed, combined, and conspired to used bank accounts of other individuals to
11 receive payment. As part of the scheme, LATRECE O'NEAL and SAMUEL WARREN and
12 others involved in the scheme requested on the false tax returns that the IRS directly deposit the
13 fraudulent tax refund into the accounts used in the scheme.

14 In violation of Title 18, United States Code, Section 286.

15 COUNT THREE: (18 U.S.C. § 286 - Conspiracy to File False Claim)

16 20. The allegations made in paragraphs 1 through 7 are hereby realleged and
17 incorporated by reference.

18 21. Beginning in on or about April 2008, and continuing until in or about September
19 2008, in the Northern District of California and elsewhere,

20 NIYAH EDWARDS,

21 and others, both known and unknown to the Grand Jury, unlawfully, willfully, and knowingly
22 agreed, combined, and conspired with others or each other to defraud the Internal Revenue
23 Service, an agency of the United States, by obtaining or aiding to obtain the payment or
24 allowance of false, fictitious, and fraudulent claims.

25 MANNER AND MEANS

26 22. NIYAH EDWARDS, and others, both known and unknown to the Grand Jury,
27 agreed to participate in, and participated in, a scheme to obtain or help others to obtain payment
28 of false claims for refunds from the Internal Revenue Service ("IRS") by filing in their own

1 names, or filing in the names of others, and by causing others to file, false 2007 and 2008 federal
2 income tax returns claiming refunds to which they knew they were not entitled.

3 23. It was part of the conspiracy that NIYAH EDWARDS procured the names and
4 identities of others, through illegal means or by agreement with participants in the scheme, to file
5 false federal tax returns using that identifying information.

6 24. As part of the scheme, NIYAH EDWARDS electronically filed with the IRS, or
7 assisted in filing, false federal income tax returns using those names that claimed fraudulent tax
8 refunds in that person's name.

9 25. In order to obtain the fraudulent payment, NIYAH EDWARDS agreed, combined,
10 and conspired to used bank accounts of other individuals to receive payment. As part of the
11 scheme, NIYAH EDWARDS and others involved in the scheme requested on the false tax
12 returns that the IRS directly deposit the fraudulent tax refund into the accounts used in the
13 scheme.

14 In violation of Title 18, United States Code, Section 286.

15 COUNT FOUR: (26 U.S.C. § 7212) - (Obstructing Administration of Internal Revenue Laws)

16 26. On or about March 2009, and continuing thereafter up to and including December
17 2009, in the Northern District of California, the defendant,

18 LATRECE O'NEAL,

19 did corruptly endeavor to obstruct or impede the due administration of the internal revenue laws
20 by: (1) filing multiple false federal income tax returns with the IRS, and with others, (2)
21 attempting to conceal her involvement in the scheme by inducing witnesses to provide false
22 information to the IRS, and (3) providing false statements to IRS Agents related to her role in a
23 scheme to defraud the United States.

24 In violation of Title 26, United States Code, Section 7212(a).

25
26
27
28 ///

A True Bill

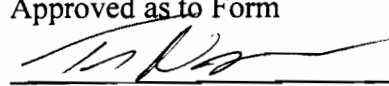
Dated: Sept 21, 2010


FOREPERSON

MELINDA HAAG
United States Attorney


BRIAN STRETCH
Chief, Criminal Section

Approved as to Form


THOMAS M. NEWMAN
Assistant United States Attorney

INDICTMENT
CR-10-